

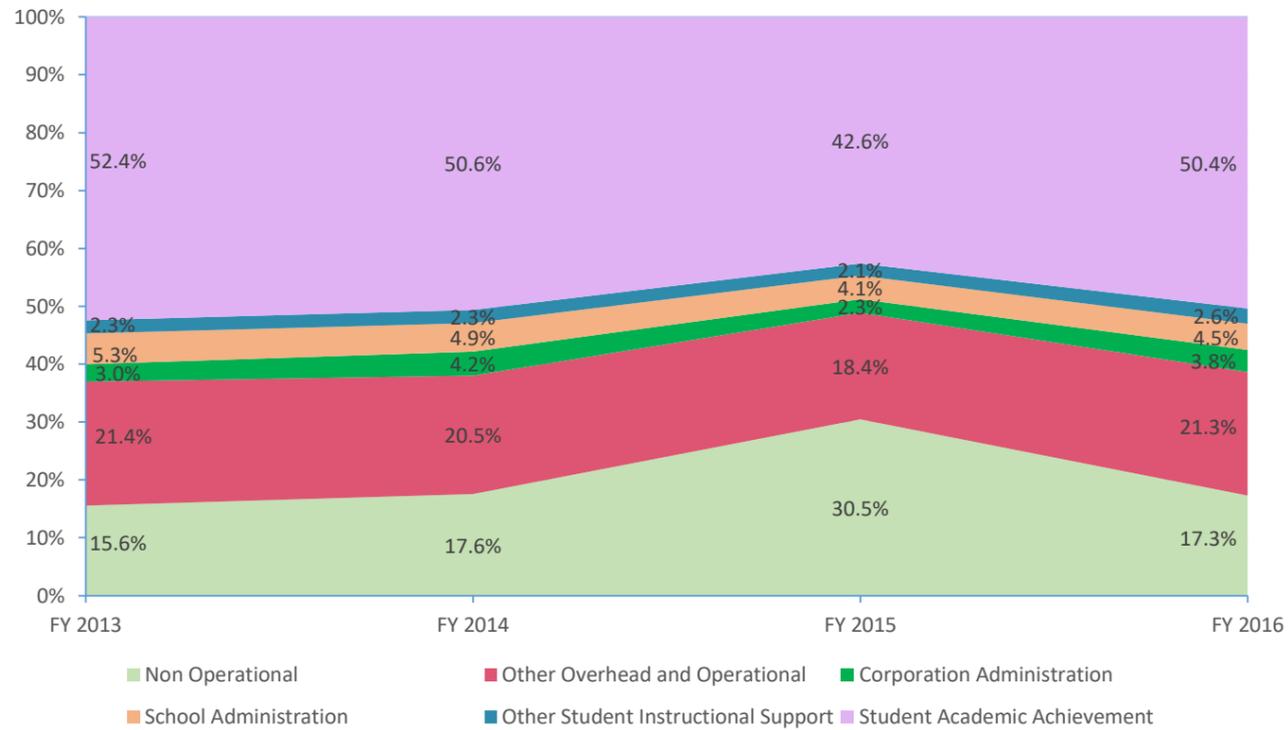
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Brownstown Cnt Com Sch Corp (3695)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,433,893	56.2%	\$8,092,431	52.2%	\$8,557,167	52.4%	\$8,324,889	50.6%	\$8,023,803	42.6%	\$7,943,699	50.4%
Student Instructional Support	\$1,030,188	6.9%	\$1,054,468	6.8%	\$1,240,424	7.6%	\$1,184,249	7.2%	\$1,162,590	6.2%	\$1,129,070	7.2%
<b>Total</b>	<b>\$9,464,081</b>	<b>63.0%</b>	<b>\$9,146,899</b>	<b>59.0%</b>	<b>\$9,797,591</b>	<b>60.0%</b>	<b>\$9,509,138</b>	<b>57.8%</b>	<b>\$9,186,393</b>	<b>48.8%</b>	<b>\$9,072,769</b>	<b>57.5%</b>

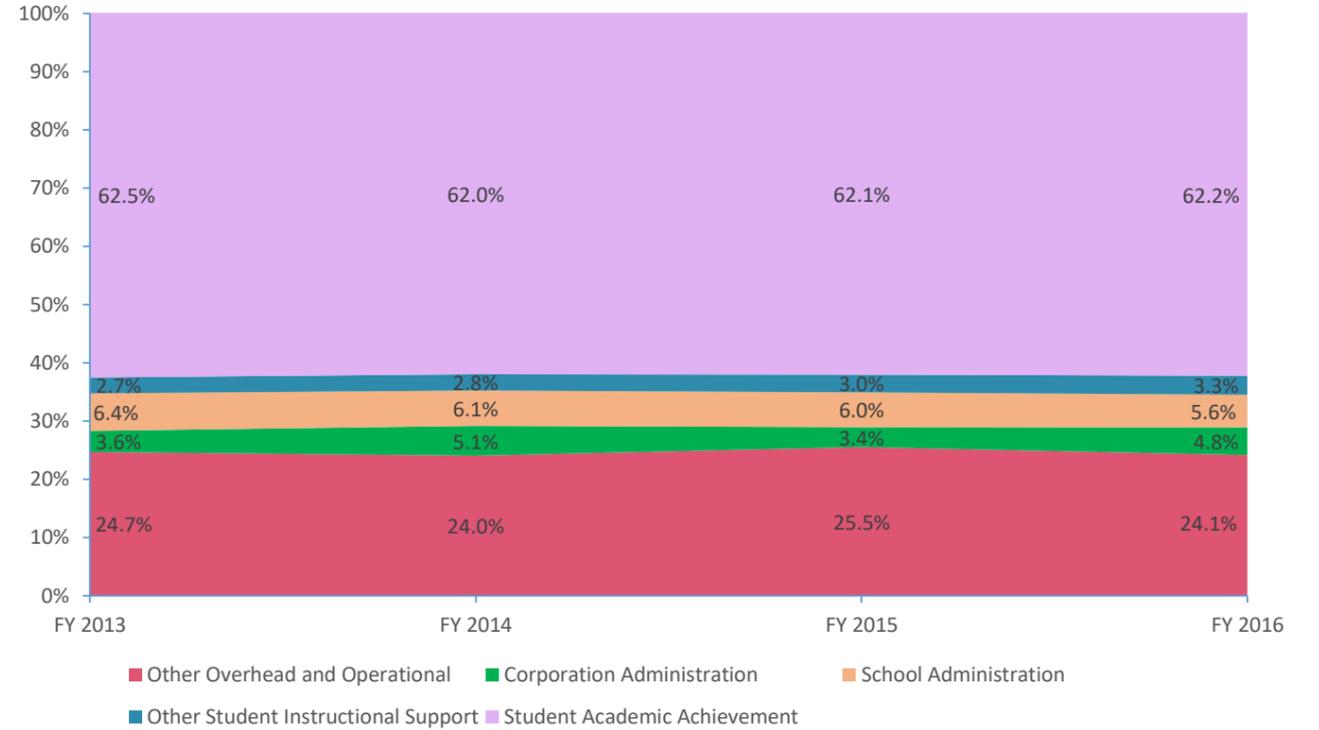
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,662,175	24.4%	\$3,748,060	24.2%	\$3,986,237	24.4%	\$4,047,030	24.6%	\$3,909,508	20.8%	\$3,969,860	25.2%
Non Operational	\$1,890,490	12.6%	\$2,609,534	16.8%	\$2,538,734	15.6%	\$2,885,973	17.6%	\$5,736,497	30.5%	\$2,726,344	17.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$5,552,664</b>	<b>37.0%</b>	<b>\$6,357,594</b>	<b>41.0%</b>	<b>\$6,524,971</b>	<b>40.0%</b>	<b>\$6,933,003</b>	<b>42.2%</b>	<b>\$9,646,006</b>	<b>51.2%</b>	<b>\$6,696,204</b>	<b>42.5%</b>

<b>Grand Total</b>	<b>\$15,016,745</b>	<b>\$15,504,493</b>	<b>\$16,322,562</b>	<b>\$16,442,141</b>	<b>\$18,832,398</b>	<b>\$15,768,973</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$317,877	\$360,859	NA	NA	13.5%
11100	Regular Programs	Elementary	\$2,348,414	\$2,909,784	\$2,317,521	\$2,223,274	-5.3%	-23.6%	-4.1%
11200	Regular Programs	Middle/Junior High	\$1,243,821	\$1,564,414	\$1,471,427	\$1,432,943	15.2%	-8.4%	-2.6%
11300	Regular Programs	High School	\$1,422,282	\$1,838,864	\$1,911,988	\$1,973,926	38.8%	7.3%	3.2%
11410	Regular Programs	Vocational Education - Agriculture A	\$77,133	\$90,944	\$102,070	\$103,685	34.4%	14.0%	1.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$121,376	\$72,963	\$49,212	\$47,495	-60.9%	-34.9%	-3.5%
11480	Regular Programs	Vocational Education - Industrial Education A	\$62,998	\$83,561	\$88,502	\$90,061	43.0%	7.8%	1.8%
11520	Regular Programs	Vocational Education - Area School Participation	\$33,488	\$15,726	\$51,514	\$22,191	-33.7%	41.1%	-56.9%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$26,562	\$26,587	NA	NA	0.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$145,189	\$146,314	\$172,826	\$184,226	26.9%	25.9%	6.6%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$241,604	\$337,967	\$619,773	\$643,008	166.1%	90.3%	3.7%
12350	Special Programs	Physical Impairment - Homebound	\$357	\$0	\$0	\$0	-100.0%	NA	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$82,125	\$94,193	\$139,507	\$158,147	92.6%	67.9%	13.4%
12520	Special Programs	Culturally Different - Compensatory	\$19,217	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$55,623	\$73,550	\$84,442	\$85,061	52.9%	15.7%	0.7%
12710	Special Programs	Equal Opportunity At Risk	\$943	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$53,601	\$28,213	\$75,117	\$92,635	72.8%	228.3%	23.3%
12900	Special Programs	Other Special Programs	\$0	\$1,109	\$0	\$0	NA	-100.0%	NA
13100	Adult/Continuing Education Programs	Instruction	\$22,814	\$27,227	\$0	\$0	-100.0%	-100.0%	NA
13200	Adult/Continuing Education Programs	Advanced Adult Education	\$2,309	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$35,202	\$32,118	\$30,236	\$22,847	-35.1%	-28.9%	-24.4%
16100	Remediation	Remediation Testing	\$61,599	\$71,581	\$75,338	\$77,668	26.1%	8.5%	3.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$199,428	\$211,539	\$228,770	\$73,429	-63.2%	-65.3%	-67.9%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$13,000	\$0	NA	NA	-100.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,713	\$725	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$94,689	\$110,487	\$16,863	\$13,220	-86.0%	-88.0%	-21.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$5,678	\$1,653	NA	NA	-70.9%
22220	Instruction	Library/Media Services - School Library	\$117,276	\$173,134	\$184,922	\$183,719	56.7%	6.1%	-0.7%
22230	Instruction	Library/Media Services - Audiovisual	\$2,065	\$2,471	\$1,526	\$1,583	-23.4%	-36.0%	3.7%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$3,492	\$39,057	\$10,970	\$5,256	50.5%	-86.5%	-52.1%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$248	\$0	NA	NA	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$147,282	\$166,491	\$27,916	\$120,227	-18.4%	-27.8%	330.7%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$374,567	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$6,970,606</b>	<b>\$8,092,431</b>	<b>\$8,023,803</b>	<b>\$7,943,699</b>	<b>14.0%</b>	<b>-1.8%</b>	<b>-1.0%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$27,946	\$33,142	\$64	\$0	-100.0%	-100.0%	-100.0%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$2,853	\$700	\$0	\$3,000	5.2%	328.6%	NA
21220	Students	Guidance Services - Counseling Services	\$204,035	\$247,413	\$282,346	\$297,328	45.7%	20.2%	5.3%
21340	Students	Health Services - Nurse Services	\$82,086	\$96,757	\$109,994	\$116,345	41.7%	20.2%	5.8%
24100	School Administration	Office of The Principal	\$512,786	\$676,456	\$770,186	\$712,398	38.9%	5.3%	-7.5%
<b>Student Instructional Support Total</b>			<b>\$829,705</b>	<b>\$1,054,468</b>	<b>\$1,162,590</b>	<b>\$1,129,070</b>	<b>36.1%</b>	<b>7.1%</b>	<b>-2.9%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$18,772	\$21,821	\$16,396	\$16,100	-14.2%	-26.2%	-1.8%
23120	General Administration	Board of Education - Service Area Assistants	\$233,225	\$27,176	\$40,035	\$42,214	-81.9%	55.3%	5.4%
23150	General Administration	Board of Education - Legal Services	(\$3,249)	\$79	\$0	\$0	100.0%	-100.0%	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$8,788	\$11,571	\$11,679	\$14,882	69.4%	28.6%	27.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$131,907	\$163,467	\$158,930	\$182,055	38.0%	11.4%	14.6%
23220	General Administration	Executive Administration - Community Relations	\$2,291	\$1,952	\$768	\$363	-84.2%	-81.4%	-52.7%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$1,722	\$1,315	\$3,677	\$2,000	16.2%	52.0%	-45.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$2,927	\$25,662	\$0	\$22,312	662.4%	-13.1%	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$104,180	\$148,900	\$157,101	NA	50.8%	5.5%

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$21,685	\$179	\$75	NA	-99.7%	-58.2%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$44,207	\$49,696	\$52,962	NA	19.8%	6.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$6,400	\$0	\$0	\$0	-100.0%	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$5	\$20	\$33	\$33	560.0%	65.0%	0.0%
25750	Central Services	Personnel Services - Health Services	\$1,410	\$21,371	\$9,017	\$3,284	132.9%	-84.6%	-63.6%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$0	\$112,297	NA	NA	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$1,077	\$0	\$0	NA	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$59,549	\$69,825	\$66,652	NA	11.9%	-4.5%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,150,191	\$1,161,934	\$1,106,897	\$1,068,392	-7.1%	-8.1%	-3.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$5,664	\$19,022	\$11,738	\$2,969	-47.6%	-84.4%	-74.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$137,779	\$217,769	\$238,276	\$228,528	65.9%	4.9%	-4.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,594	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$2,425	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$16,700	\$10,023	\$3,458	\$71	-99.6%	-99.3%	-97.9%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$81,032	\$0	NA	NA	-100.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$83,139	\$63,725	\$87,990	\$100,918	21.4%	58.4%	14.7%
27010	Student Transportation	Service Area Direction	\$0	\$49,164	\$54,660	\$53,777	NA	9.4%	-1.6%
27100	Student Transportation	Vehicle Operation	\$419,420	\$477,627	\$551,677	\$565,825	34.9%	18.5%	2.6%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$12,872	\$18,202	NA	NA	41.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$183,652	\$238,439	\$258,577	\$183,646	0.0%	-23.0%	-29.0%
27400	Student Transportation	Purchase of School Buses	\$286,889	\$217,500	\$170,108	\$286,602	-0.1%	31.8%	68.5%
27500	Student Transportation	Insurance on Buses	\$24,311	\$18,510	\$27,303	\$18,182	-25.2%	-1.8%	-33.4%
27700	Student Transportation	Contracted Transportation Services	\$11,150	\$13,478	\$17,630	\$14,388	29.0%	6.8%	-18.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$184,595	\$299,287	\$394,811	\$353,536	91.5%	18.1%	-10.5%
31400	Food Services Operations	Food Purchases	\$311,506	\$444,397	\$369,752	\$373,486	19.9%	-16.0%	1.0%
31900	Food Services Operations	Other Food Services	\$18,751	\$12,054	\$13,593	\$29,008	54.7%	140.7%	113.4%
<b>Overhead and Operational Total</b>			<b>\$3,241,963</b>	<b>\$3,748,060</b>	<b>\$3,909,508</b>	<b>\$3,969,860</b>	<b>22.5%</b>	<b>5.9%</b>	<b>1.5%</b>
<b>Non Operational</b>									
33200	Category not Specified	Community Recreation	\$2,586	\$0	\$0	\$0	-100.0%	NA	NA
33400	Category not Specified	Athletic Coaches	\$104,523	\$123,695	\$231,022	\$232,841	122.8%	88.2%	0.8%
41000	Category not Specified	Land Acquisition and Development	\$7,399	\$3,148	\$0	\$9,777	32.1%	210.6%	NA
43000	Category not Specified	Professional Services	\$29,548	\$85,343	\$137,474	\$84,507	186.0%	-1.0%	-38.5%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$80,694	\$272,386	\$3,393,696	\$418,261	418.3%	53.6%	-87.7%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$78,520	\$78,520	\$78,520	NA	0.0%	0.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$8,425	\$14,477	NA	NA	71.8%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$49,061	\$52,577	\$47,828	\$57,943	18.1%	10.2%	21.1%
46000	Category not Specified	Purchase of Moveable Equipment	\$4,440	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$99,916	\$493,272	\$497,942	\$196,567	96.7%	-60.2%	-60.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$12,750	\$31,736	\$19,639	\$52,001	307.9%	63.9%	164.8%
51100	Principal on Debt	Bonds	\$440,000	\$1,015,000	\$1,165,000	\$1,436,500	226.5%	41.5%	23.3%
52100	Interest on Debt	Bonds	\$511,898	\$441,241	\$108,000	\$95,750	-81.3%	-78.3%	-11.3%
52200	Interest on Debt	Temporary Loans	\$15,500	\$8,115	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$502,500	\$0	\$16,000	\$32,400	-93.6%	NA	102.5%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$32,000	\$15,600	NA	NA	-51.3%
60700	Category not Specified	Scholarships	\$0	\$4,500	\$950	\$1,200	NA	-73.3%	26.3%
<b>Non Operational Total</b>			<b>\$1,860,815</b>	<b>\$2,609,534</b>	<b>\$5,736,497</b>	<b>\$2,726,344</b>	<b>46.5%</b>	<b>4.5%</b>	<b>-52.5%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$54,702	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$7,877	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$22,618	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,020	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$449,776	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26492 - SIS NA Social Security - 2007 Account Code	\$61,926	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$129,716	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$7,996	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$14,186	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$1,993	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$2,122	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$239	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$874,481	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$118,609	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$255,067	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$19,124	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$7,338	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$1,064	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$1,127	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$141	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$62,804	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$9,012	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$9,561	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$1,155	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$2,113,656</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>